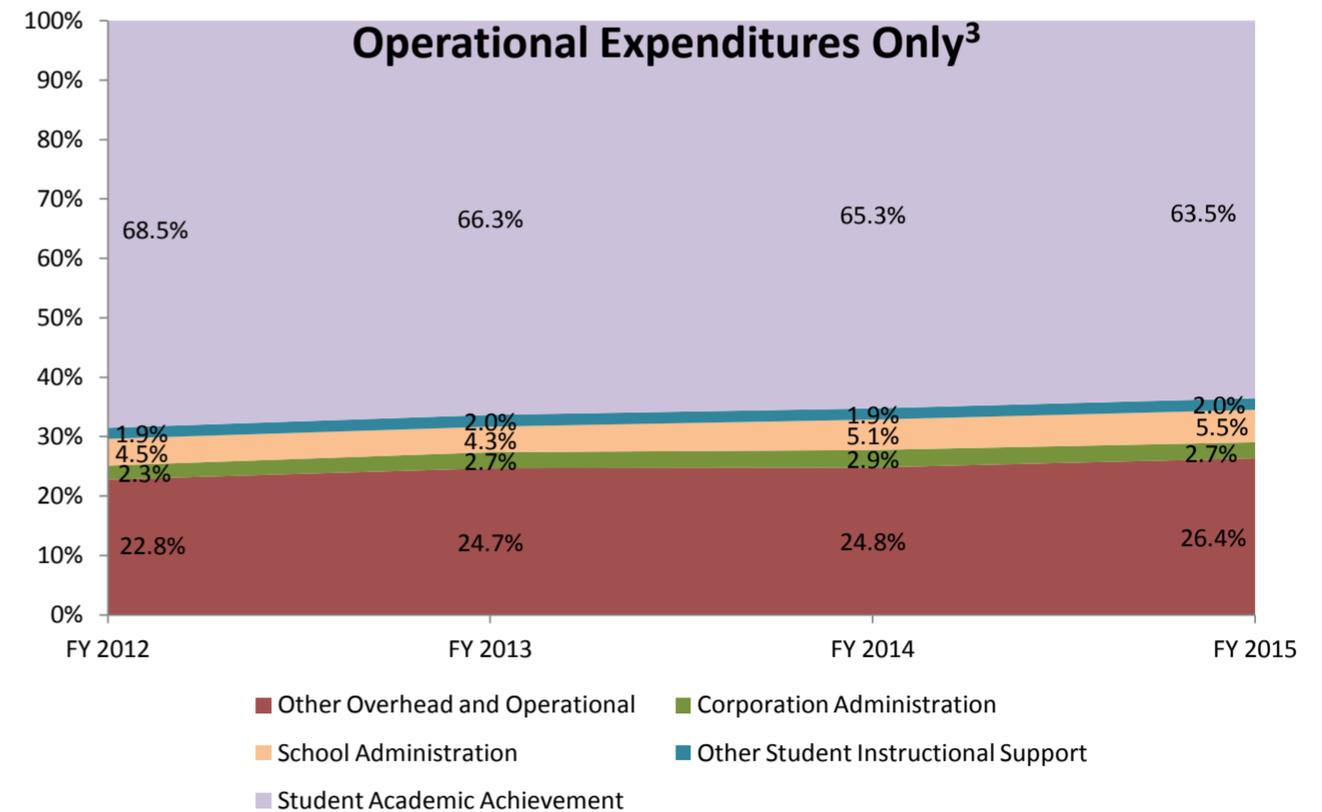
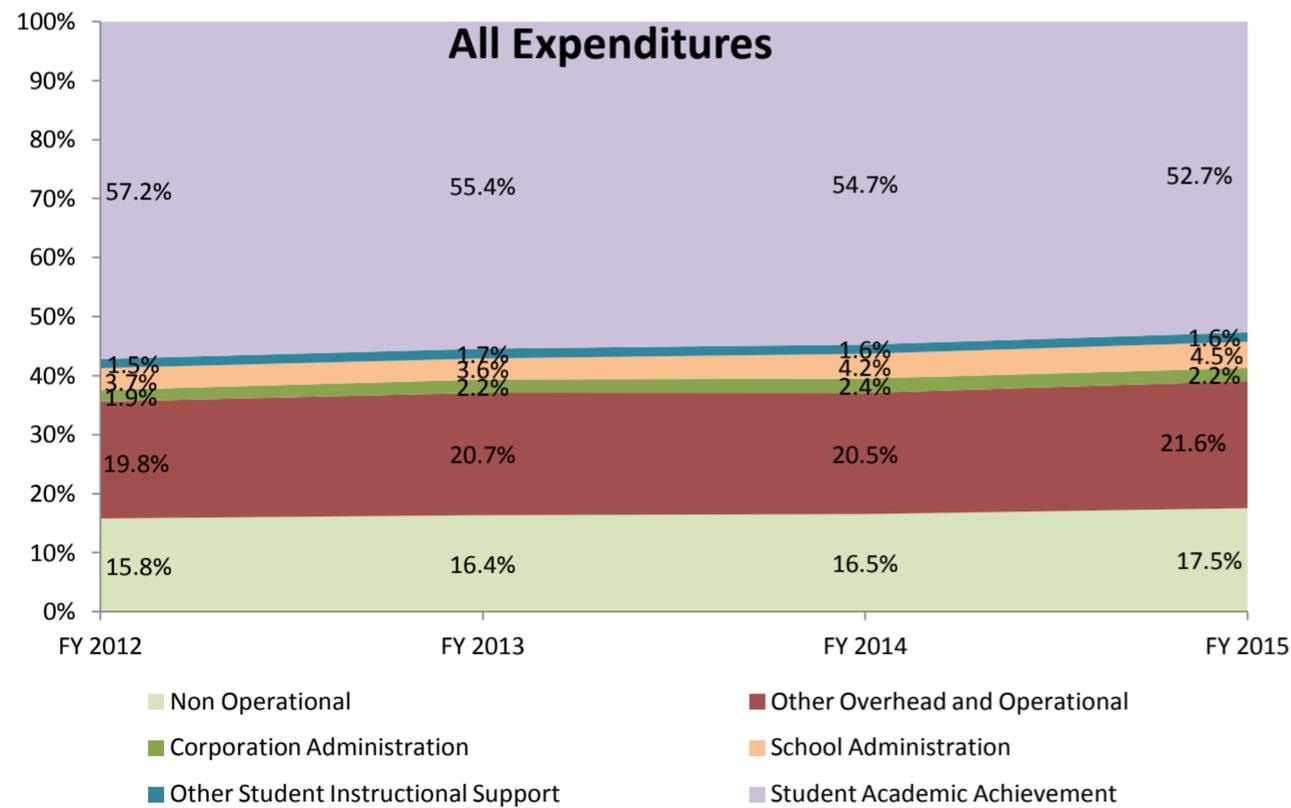


School Corporation Expenditures by Account
Biannual Financial Report Data
South Dearborn Com School Corp (1600)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$15,985,264	60.5%	\$17,260,865	54.1%	\$17,327,947	57.2%	\$16,558,873	55.4%	\$15,245,933	54.7%	\$13,981,880	52.7%
Student Instructional Support	\$1,683,398	6.4%	\$1,586,661	5.0%	\$1,600,731	5.3%	\$1,560,951	5.2%	\$1,608,276	5.8%	\$1,605,284	6.0%
Total	\$17,668,662	66.8%	\$18,847,527	59.1%	\$18,928,678	62.5%	\$18,119,824	60.7%	\$16,854,209	60.5%	\$15,587,164	58.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,115,568	19.4%	\$6,114,087	19.2%	\$6,589,664	21.7%	\$6,865,211	23.0%	\$6,391,149	22.9%	\$6,304,580	23.7%
Non Operational	\$3,650,160	13.8%	\$4,964,218	15.6%	\$4,787,134	15.8%	\$4,887,826	16.4%	\$4,609,798	16.5%	\$4,657,317	17.5%
Not Categorized	\$0	0.0%	\$1,952,774	6.1%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,765,729	33.2%	\$13,031,079	40.9%	\$11,376,799	37.5%	\$11,753,038	39.3%	\$11,000,948	39.5%	\$10,961,897	41.3%

Grand Total	\$26,434,391	\$31,878,606	\$30,305,476	\$29,872,862	\$27,855,157	\$26,549,062
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Dearborn Com School Corp (1600)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$133,119	\$430,326	\$347,748	NA	161.2%	-19.2%				
11100 Regular Programs Elementary	\$3,869,547	\$6,847,921	\$5,524,777	\$4,404,086	13.8%	-35.7%	-20.3%				
11200 Regular Programs Middle/Junior High	\$2,002,756	\$2,009,511	\$1,605,116	\$1,494,213	-25.4%	-25.6%	-6.9%				
11300 Regular Programs High School	\$2,367,604	\$3,824,717	\$2,848,742	\$2,737,812	15.6%	-28.4%	-3.9%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$71,758	\$48,810	\$53,379	NA	-25.6%	9.4%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$157,155	\$196,003	\$149,102	\$148,572	-5.5%	-24.2%	-0.4%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$0	\$691	\$0	\$3,924	NA	467.8%	NA				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$352,416	\$373,886	\$333,631	\$567,791	61.1%	51.9%	70.2%				
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$198,258	\$308,817	\$366,767	\$348,444	75.8%	12.8%	-5.0%				
12350 Special Programs Physical Impairment - Homebound	\$21,614	\$48,576	\$0	\$1,072	-95.0%	-97.8%	NA				
12410 Special Programs Emotional Disabilities - Full Time	\$470,742	\$610,310	\$563,639	\$452,805	-3.8%	-25.8%	-19.7%				
12510 Special Programs Culturally Different - Communication Disorders	\$173,579	\$239,780	\$244,378	\$254,229	46.5%	6.0%	4.0%				
12610 Special Programs Learning Disability	\$293,422	\$291,169	\$254,050	\$262,148	-10.7%	-10.0%	3.2%				
12710 Special Programs Equal Opportunity At Risk	\$52,962	\$61,939	\$15,373	\$4,116	-92.2%	-93.4%	-73.2%				
12810 Special Programs Special Education Preschool	\$95,442	\$75,156	\$61,957	\$92,334	-3.3%	22.9%	49.0%				
13100 Adult/Cont. Ed. Programs Instruction	\$0	\$6,826	\$147	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$26,363	\$1,973	\$0	\$0	NA	NA	NA				
16100 Remediation Remediation Testing	\$55,337	\$27,032	\$41,110	\$30,035	-45.7%	11.1%	-26.9%				
16200 Remediation Preventive Remediation	\$56,656	\$57,469	\$21,992	\$21,296	-62.4%	-62.9%	-3.2%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$235,493	\$206,318	\$302,327	\$501,456	112.9%	143.1%	65.9%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$954,003	\$997,821	\$1,020,793	\$1,005,886	5.4%	0.8%	-1.5%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$65,814	\$92,190	\$3,036	\$1,168	-98.2%	-98.7%	-61.5%				
22220 Instruction Library/Media Services - School Library	\$201,290	\$299,249	\$303,827	\$226,414	12.5%	-24.3%	-25.5%				
22230 Instruction Library/Media Services - Audiovisual	\$1,689	\$2,498	\$755	\$0	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$849	\$0	NA	NA	NA				
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$195,290	\$43	NA	NA	-100.0%				
22360 Instruction Instruc. Related Tech. - Network Support	\$163,492	\$142,875	\$519,160	\$718,981	339.8%	403.2%	38.5%				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$1,269	\$0	NA	NA	NA				
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$28,819	\$30,413	\$26,479	\$23,852	-17.2%	-21.6%	-9.9%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$419,939	\$297,950	\$356,760	\$275,652	-34.4%	-7.5%	-22.7%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$6,110	\$4,898	\$5,472	\$4,425	-27.6%	-9.7%	-19.1%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$638,962	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$12,909,463	\$17,260,865	\$15,245,933	\$13,981,880	8.3%	-19.0%	-8.3%
Student Instructional Support											
21220 Students Guidance Services - Counseling Services	\$233,457	\$265,876	\$244,347	\$296,787	27.1%	11.6%	21.5%				
21230 Students Guidance Services - Appraisal Services	\$17,334	\$0	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$85,944	\$127,902	\$116,572	\$115,870	34.8%	-9.4%	-0.6%				
21390 Students Health Services - Other Health Services	\$0	\$387	\$0	\$0	NA	NA	NA				
21810 Students Special Ed. Administration - Service Area Direction	\$61,041	\$69,951	\$72,259	\$10,000	-83.6%	-85.7%	-86.2%				
24100 School Administration Office of The Principal	\$945,420	\$1,122,545	\$1,170,442	\$1,182,627	25.1%	5.4%	1.0%				
24900 School Administration Other Support Services - School Admin.	\$0	\$0	\$4,656	\$0	NA	NA	NA				
Student Instructional Support Total					\$1,343,196	\$1,586,661	\$1,608,276	\$1,605,284	19.5%	1.2%	-0.2%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$43,429	\$51,439	\$28,239	\$26,632	-38.7%	-48.2%	-5.7%				
23150 General Administration Board of Education - Legal Services	\$12,668	\$17,928	\$7,829	\$13,590	7.3%	-24.2%	73.6%				
23160 General Administration Board of Education - Promotion Expenses	\$4,425	\$5,871	\$24,826	\$8,673	96.0%	47.7%	-65.1%				
23210 General Administration Executive Administration - Office of The Superintendent	\$143,892	\$180,452	\$193,739	\$229,752	59.7%	27.3%	18.6%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$1,583	\$743	\$0	\$0	NA	NA	NA				
25110 Central Services Fiscal Services - Office of The Business Manager	\$102,904	\$64,665	\$107,564	\$39,613	-61.5%	-38.7%	-63.2%				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$36,194	\$41,201	\$68,844	\$63,567	75.6%	54.3%	-7.7%				

School Corporation Expenditures by Account
Biannual Financial Report Data
South Dearborn Com School Corp (1600)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
25150	Central Services	Fiscal Services - Payroll Services	\$55,471	\$71,101	\$100,125	\$83,295	50.2%	17.1%	-16.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,333	\$70,799	\$74,341	\$3,732	-13.9%	-94.7%	-95.0%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$0	\$200	NA	NA	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$387	\$5,571	\$0	\$221	-42.9%	-96.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$3,594	\$4,226	\$0	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$35,233	\$47,182	\$54,269	\$110,223	212.8%	133.6%	103.1%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$111,820	\$13,253	\$3,678	NA	-96.7%	-72.3%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$599	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,696,572	\$2,145,585	\$2,068,534	\$1,971,923	16.2%	-8.1%	-4.7%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$100,133	\$146,581	\$96,887	\$122,934	22.8%	-16.1%	26.9%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$97,761	\$283,353	\$340,039	\$309,265	216.3%	9.1%	-9.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$642	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$19,501	\$6,527	\$16,079	\$12,542	-35.7%	92.2%	-22.0%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$17,524	\$24,329	\$21,756	\$28,058	60.1%	15.3%	29.0%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$170,700	\$145,595	\$312,540	\$215,035	26.0%	47.7%	-31.2%
27010	Student Transportation	Service Area Direction	\$44,539	\$106,149	\$2,443	\$2,990	-93.3%	-97.2%	22.4%
27100	Student Transportation	Vehicle Operation	\$50,328	\$55,608	\$23,298	\$75,363	49.7%	35.5%	223.5%
27200	Student Transportation	Monitoring Services	\$0	\$1,203	\$0	\$786	NA	-34.7%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$38,772	\$39,248	\$58,489	\$73,270	89.0%	86.7%	25.3%
27500	Student Transportation	Insurance on Buses	\$485	\$5,000	\$10,995	\$12,597	2497.3%	151.9%	14.6%
27700	Student Transportation	Contracted Transportation Services	\$1,171,509	\$1,407,077	\$1,600,426	\$1,599,517	36.5%	13.7%	-0.1%
27900	Student Transportation	Other Student Transportation Services	\$0	\$14	\$1,221	\$3,779	NA	27385.8%	209.5%
31100	Food Services Operations	Service Area Direction	\$3,641	\$41,209	\$49,110	\$20,883	473.5%	-49.3%	-57.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$388,591	\$462,817	\$520,324	\$615,379	58.4%	33.0%	18.3%
31900	Food Services Operations	Other Food Services	\$443,281	\$571,425	\$591,754	\$657,086	48.2%	15.0%	11.0%
Overhead and Operational Total			\$4,685,096	\$6,114,087	\$6,391,149	\$6,304,580	34.6%	3.1%	-1.4%
Non Operational									
33200	Category not Specified	Community Recreation	\$22,145	\$26,352	\$3,145	\$8,637	-61.0%	-67.2%	174.6%
33300	Category not Specified	Civic Services	\$1,010	\$452	\$277	\$337	-66.6%	-25.4%	21.7%
33400	Category not Specified	Athletic Coaches	\$262,934	\$307,911	\$263,158	\$273,432	4.0%	-11.2%	3.9%
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$7,550	\$90,815	NA	NA	1102.8%
43000	Category not Specified	Professional Services	\$0	\$0	\$0	\$23,919	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$249,021	\$216,008	\$84,607	\$233,063	-6.4%	7.9%	175.5%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$125,965	\$205,773	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$37,777	\$12,912	NA	NA	-65.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$11,315	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$54,531	\$116,304	\$64,706	\$84,821	55.5%	-27.1%	31.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$10,400	\$148,656	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$0	\$125,000	\$155,000	\$165,000	NA	32.0%	6.5%
52100	Interest on Debt	Bonds	\$0	\$97,077	\$63,875	\$53,766	NA	-44.6%	-15.8%
52200	Interest on Debt	Temporary Loans	\$20,913	\$77,670	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,731,646	\$1,844,098	\$1,439,000	\$1,525,000	-11.9%	-17.3%	6.0%
53150	Lease Rental	Buildings-Interest	\$0	\$824,000	\$1,428,000	\$1,363,000	NA	65.4%	-4.6%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,213,918	\$648,913	\$844,440	\$700,828	-42.3%	8.0%	-17.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$397,168	\$0	\$120,634	NA	-69.6%	NA
60700	Category not Specified	Scholarships	\$9,693	\$8,646	\$1,176	\$1,151	-88.1%	-86.7%	-2.1%
Non Operational Total			\$3,576,212	\$4,964,218	\$4,609,798	\$4,657,317	30.2%	-6.2%	1.0%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$90,606	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$12,021	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
South Dearborn Com School Corp (1600)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
26491 NA PERF - Overhead and Operational	\$30,605	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,623	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$772,390	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$99,408	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$125,151	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$21,676	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$60,965	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$8,141	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$6,895	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$1,691	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$1,710,253	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$220,265	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$267,493	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$47,875	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$2,716	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$367	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$329	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$84	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$438,871	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,920,424	\$0	\$0	\$0	NA	NA	NA
Not Categorized											
60120 NA Transfer to Self Insurance	\$0	\$1,952,774	\$0	\$0	NA	-100.0%	NA				
Not Categorized Total					\$0	\$1,952,774	\$0	\$0	NA	NA	NA